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This publication is produced with the advice and consultation of the California Health Policy and Data Advisory Commission, in accordance with the Health and Safety Code Division 107, Part 5, Chapter 1.

FOREWORD

Under the requirements of Health and Safety Code, Part 1.8, Health Data and Advisory Council Consolidation Act, the Office of Statewide Health Planning and Development is responsible for developing and maintaining systems of hospital uniform accounting and reporting. The Act requires all California hospitals, except federal hospitals, to implement and use the Office-prescribed hospital uniform accounting system in their books and records on a day-to-day basis.

As provided by the statutes, and implementing regulations, individual hospitals may request (1) modifications to the required accounting and reporting systems and (2) time extensions for filing required reports. In the event they are not satisfied with the decisions, and in accordance with established procedures, they may file appeals.

The Office, with the advice of the California Health Policy and Data Advisory Commission, will review on an on-going basis, and update as necessary, the accounting and reporting systems set forth in this Manual. We welcome any suggestions which you, the users of those systems, may have to improve them. Please mail your suggestions to the address above.

REVISION RECORD

After the revised manual material has been inserted, the person inserting the material should enter the date of the transmittal letter and initial on the appropriate lines.

Revision Number	Revision Date	Revision Initials	Number	Date	Initials
1	7/92	JRB	19	____	____
2	10/93	JRB	20	____	____
3	10/94	JRB	21	____	____
4	4/95	JRB	22	____	____
5	10/95	JRB	23	____	____
6	11/95	JRB	24	____	____
7	12/96	JRB	25	____	____
8	10/98	JRB	26	____	____
9	4/00	KJK	27	____	____
10	7/03	KJK	28	____	____
11	____	____	29	____	____
12	____	____	30	____	____
13	____	____	31	____	____
14	____	____	32	____	____
15	____	____	33	____	____
16	____	____	34	____	____
17	____	____	35	____	____
18	____	____	36	____	____

Office of Statewide Health Planning and Development
ACCOUNTING AND REPORTING MANUAL FOR CALIFORNIA HOSPITALS

TABLE OF CONTENTS